



An  
Bord  
Pleanála

**Board Direction**  
**BD-013581-23**  
**ABP-316533-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 01/09/2023.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to:

Confirm the determination of the local authority.

Generally, in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

#### **Reasons and considerations**

The subject lands are assessed in accordance with the details provided in the appeal. The zoning of these lands allows for residential development subject to compliance with requirements set out in the Monaghan Development Plan 2019 – 2025, and no reason has been provided as to why they cannot be serviced for such development. The lands can be serviced to enable their use for residential purposes

**Board Member**

**Date:** 06/09/2023

Peter Mullan